



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 11, 2014

The Honorable Douglas B. Ottinger  
Chief Judge  
City of Portsmouth General District Court  
1345 Court St. Suite 104 PO Box 129  
Portsmouth, VA 23705-0129

Audit Period: July 1, 2012 through June 30, 2013  
Court System: City of Portsmouth  
Judicial District: Third

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted no matters requiring written communication with court management.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: The Honorable Roxie O. Holder, Judge  
The Honorable Morton V. Whitlow, Judge  
L. Jody Davis, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia